

INSTRUCTIONS
PERSONAL PROPERTY PETITION FOR REVIEW OF VALUATION

Information necessary to complete this petition is contained on the Notice of Valuation

- **Separate this instruction sheet from the petition.**
- Property owners may represent themselves to appeal the valuation or classification of the property or hire a property tax agent or an attorney to represent them on the appeal.

COMPLETING THE FORM:

- Complete items 1 through 10 on the petition.
- The facts must be clearly described to be considered by the Assessor in reviewing the request to change the valuation or classification of the property.
- The person who owns, controls, or possesses the property or their representative must sign the petition and mail or hand deliver all three copies of the petition to the Assessor of the county in which the property is located. If applicable, an Agency Authorization form (DOR 82130AA) must also be included. This form is available on the Department of Revenue website at www.revenue.state.az.us. You may discuss the appeal with the County Assessor or a Deputy Assessor.

STEP I - APPEALING TO COUNTY ASSESSOR

- **FILING DEADLINE:** The petition must be filed on or before the deadline shown on the Notice of Value.
- The County Assessor shall rule on the petition within 20 days after the filing date for property on the Personal Property Tax Roll, OR within 30 days for property on the Unsecured/Transitional Personal Property Tax Roll. If your request has been denied you may file an appeal with the County or State Board of Equalization, depending on which county the subject property is located.

STEP II - APPEALING TO COUNTY OR STATE BOARD OF EQUALIZATION

IN MARICOPA AND PIMA COUNTIES: Appeals must be filed with the **State Board of Equalization** within the applicable time period stated below, as measured from the date the Assessor's decision was mailed:

Within 20 days for Property on the Personal Property Tax Roll.

Within 30 days for Property on the Unsecured/Transitional Personal Property Tax Roll.

- State Board of Equalization filing requirements can be obtained by calling (602) 364-1600 or by accessing the State Board's Website at <http://www.sboe.state.az.us>.
- The petition must include a copy of the Agency Authorization form if applicable and the Assessor's decision if it is on a separate form.
- The property owner or their representative will be notified by the State Board of the date and time for the hearing and will be given the opportunity to be represented at the hearing.
- You may request that your appeal to the State Board of Equalization be reviewed "on the record" by checking the appropriate box in item 10 of the State Board copy of the petition. There will be no appearances before the Board and no oral testimony will be permitted. However, you may submit written evidence for consideration.

- The State Board of Equalization will issue its Notice of Decision to all parties to the proceeding and will include the findings of fact and conclusions of law, as applicable.
- The State Board of Equalization shall issue their decisions on personal property appeals as follows:
 For property on the Personal Property Tax Roll, the State Board shall complete the hearing and issue the decision on or before December 1 of each year. A.R.S. § 42-16165(3)
 For property on the Unsecured/Transitional Personal Property Tax Roll, the policy of the State Board is to complete the hearing and issue the decision within 30 days of receipt of the petition.

If the Petitioner is dissatisfied with the State Board's decision, an appeal may be filed with the Court.
 See Appealing to Court below.

- If the County Assessor or the Arizona Department of Revenue disagrees with the decision of the State Board of Equalization, either may file an appeal with the Court.

IN ALL OTHER COUNTIES: A petitioner may appeal to the County Board of Equalization of personal property with the following filing deadlines:

For property on the Personal Property Tax Roll, the petition must be filed within 20 days of the Assessor's notice of refusal or decision.

For property on the Unsecured/Transitional Personal Property Tax Roll, the petition may be filed at anytime before the next monthly meeting of the County Board that is held at least fifteen days after the date of the Assessor's notice of refusal or decision.

- The petition must include the Assessor's decision if it is on a separate form and a copy of the Agency Authorization form if applicable.
- The property owner or their representative will be notified by the County Board of the date and time for the hearing and will be given the opportunity to be represented at the hearing.
- The County Board of Equalization shall issue their decisions on personal property appeals as follows:
 For property on the Personal Property Tax Roll the Board shall hold the hearing and issue a decision on or before December 1. A.R.S. § 42-16108(C).
 For property on the Unsecured/Transitional Personal Property Tax Roll, the Board will act within 10 days of hearing the petition. A Notice of Decision will be mailed within 10 days of the Board's decision.
- If the Petitioner is dissatisfied with the County Board's decision, an appeal may be filed with the Court.
 See Appealing To Court below.
- If the County Assessor or the Arizona Department of Revenue disagrees with the decision of the County Board of Equalization, either may file an appeal with the Court.

APPEALING TO COURT

- Appeals to the Court must be filed within 60 days after the date of mailing the most recent administrative decision relating to the petition or subsequent administrative appeal. A.R.S. § 42-16201(B).
- Any property owner may elect to not utilize the administrative appeal process and may appeal directly to the Court on or before December 15 of the valuation year. A.R.S. § 42-16201(A).
- Any taxes owed **must be paid before becoming delinquent** if the Court is to retain jurisdiction of the appeal except when (1) the full year tax for the year is paid on or before December 31 of the tax year pursuant to A.R.S. § 42-18053, or (2) the remaining one-half tax that is unpaid is delinquent after the immediately following May 1 at 5:00 p.m. is paid by July 1, including all interest due. A.R.S. § 42-16210.

PERSONAL PROPERTY PETITION FOR REVIEW OF VALUATION

FILED FOR TAX YEAR _____ **in** _____ **COUNTY**

- All **THREE** copies must be mailed or hand delivered to the County Assessor. See instructions for filing requirements and appeal procedures.
- Persons receiving a Notice of Value may file this petition with the County Assessor on or before the deadline shown on the Notice of Value.
- The County Assessor may reject any petition not meeting statutory requirements. Only one appeal for each Notice of Value will be accepted.
- **NOTE: PETITIONER MUST COMPLETE SECTIONS 1 THROUGH 10 WHERE APPLICABLE. SHADED AREAS ARE FOR OFFICIAL USE ONLY.**

1. DATE FILED _____ / _____ / _____ TAX ROLL/ACCOUNT NO. _____

2. TYPE OF PROPERTY: ☐ COMMERCIAL/INDUSTRIAL ☐ AGRICULTURAL ☐ APARTMENT EQUIPMENT AND FURNISHINGS
☐ MOBILE HOME ☐ OTHER (specify) _____

3. INTEREST IN PROPERTY: ☐ OWNER ☐ OTHER (specify) _____ **Agents must include an Agency Authorization form.**

4. BUSINESS ADDRESS OR LEGAL DESCRIPTION: _____

5A. TYPE OR PRINT OWNER'S NAME AS SHOWN ON THE NOTICE OF VALUE.

NAME _____
ADDRESS _____
CITY _____ STATE _____ ZIP _____

5B. PROVIDE CORRECT INFORMATION IF DIFFERENT FROM ITEM 5A.

NAME _____
ADDRESS _____
CITY _____ STATE _____ ZIP _____

6A. MAIL DECISION TO: (PRINT OR TYPE)

NAME _____
ADDRESS _____
CITY _____ STATE _____ ZIP _____

6B. IF PETITION IS FILED BY OTHER THAN OWNER, SPECIFY:

NAME / COMPANY _____
ADDRESS _____
CITY _____ STATE _____ ZIP _____

7. **BASIS FOR THIS PETITION:** Owner's evidence supporting this petition must be identified and attached to the petition in order to be considered by the County Assessor. **NOTE: Evidence contained in this appeal could be the basis for either an increase or decrease in the valuation.**

8. OWNER'S OPINION OF VALUE	FULL CASH VALUE \$	LIMITED PROPERTY VALUE \$	LEGAL CLASS	ASMT RATIO
9. VALUE SHOWN ON NOTICE OF VALUE	FULL CASH VALUE \$	LIMITED PROPERTY VALUE \$	LEGAL CLASS	ASMT RATIO

10. I HEREBY AFFIRM THAT THE INFORMATION INCLUDED OR ATTACHED IS TRUE AND CORRECT.

☐ IN MARICOPA AND PIMA COUNTIES ONLY: Check here if you want this appeal to be heard on the record and submit any additional written or typed information with this appeal. This means that **neither you nor the Assessor** will appear in person before the State Board of Equalization to offer testimony.

X _____ ()
SIGNATURE OF OWNER OR AGENT TELEPHONE

☐ CHECK TO REQUEST A MEETING WITH ASSESSOR'S OFFICE.

AGENTS ONLY: State Board of Appraisal Registration # _____ State Board of Equalization # _____

ASSESSOR'S DECISION	FULL CASH VALUE \$	LIMITED PROPERTY VALUE \$	LEGAL CLASS	ASMT RATIO
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BASIS FOR DECISION: _____

DATE RECEIVED _____ DATE DECISION MAILED _____ REVIEWED BY _____ ASSESSOR OR CHIEF DEPUTY _____

COUNTY BOARD OF EQUALIZATION DECISION	FULL CASH VALUE \$	LIMITED PROPERTY VALUE \$	LEGAL CLASS	ASMT RATIO
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BASIS FOR DECISION: _____

DATE RECEIVED _____ DATE DECISION MAILED _____ CHAIRMAN OR CLERK OF THE BOARD _____

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5B. PROVIDE CORRECT INFORMATION IF DIFFERENT FROM ITEM 5A.

NAME

NAME

ADDRESS

ADDRESS

CITY STATE ZIP

CITY STATE ZIP

6A. MAIL DECISION TO: (PRINT OR TYPE)

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NAME / COMPANY

ADDRESS

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CITY STATE ZIP

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BASIS FOR DECISION: _____

DATE RECEIVED DATE DECISION MAILED REVIEWED BY ASSESSOR OR CHIEF DEPUTY

COUNTY BOARD OF EQUALIZATION DECISION	FULL CASH VALUE \$	LIMITED PROPERTY VALUE \$	LEGAL CLASS	ASMT RATIO
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BASIS FOR DECISION: _____

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NAME

NAME

ADDRESS

ADDRESS

CITY

STATE

ZIP

CITY

STATE

ZIP

6A. MAIL DECISION TO: (PRINT OR TYPE)

6B. IF PETITION IS FILED BY OTHER THAN OWNER, SPECIFY:

NAME

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State Board of Equalization # _____

ASSESSOR'S DECISION	FULL CASH VALUE \$	LIMITED PROPERTY VALUE \$	LEGAL CLASS	ASMT RATIO
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BASIS FOR DECISION: _____

DATE RECEIVED		DATE DECISION MAILED		REVIEWED BY		ASSESSOR OR CHIEF DEPUTY	
COUNTY BOARD OF EQUALIZATION DECISION	FULL CASH VALUE	\$	LIMITED PROPERTY VALUE	\$	LEGAL CLASS	ASMT RATIO	

BASIS FOR DECISION: _____

DATE RECEIVED	DATE DECISION MAILED	CHAIRMAN OR CLERK OF THE BOARD
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